

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Mississinewa Community School Corp (2855)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$2,198,789	\$2,535,680	\$2,485,863	13%	-2%
	11200 Middle/Junior High	\$929,815	\$975,114	\$957,639	3%	-2%
	11300 High School	\$1,460,748	\$1,914,836	\$1,680,027	15%	-12%
	11355 Academic Honors - High Ability Student Program	\$0	\$23,000	\$63,100	n/a	174%
	11430 Distributive Education	\$49,307	\$62,854	\$68,293	39%	9%
	11450 Consumer and Homemaking	\$143,444	\$114,552	\$113,509	-21%	-1%
	11470 Business Education	\$14,039	\$0	\$0	-100%	n/a
	11590 Other Vocational Education Programs	\$63,563	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$13,428	\$10,850	\$13,077	-3%	21%
	12210 Mild Mental Handicap	\$141,053	\$149,177	\$183,547	30%	23%
	12230 Mental Handicap	\$221,179	\$354,533	\$365,105	65%	3%
	12310 Orthopedic Impairment	\$0	\$1,057	\$0	n/a	-100%
	12340 Hearing Impairment	\$0	\$16,773	\$16,692	n/a	0%
	12350 Homebound	\$5,769	\$4,813	\$16,320	183%	239%
	12410 Emotional Handicap - Full Time	\$108,397	\$258,037	\$188,257	74%	-27%
	12510 Communication Disorder	\$87,372	\$105,573	\$109,900	26%	4%
	12520 Compensatory	\$0	\$695	\$307	n/a	-56%
	12610 Learning Disability - Full Time	\$179,939	\$448,695	\$433,610	141%	-3%
	12810 Special Education Preschool	\$52,802	\$78,292	\$74,554	41%	-5%
	14300 High School	\$1,201	\$40,360	\$52,323	> 500%	30%
	16100 Remediation Testing	\$36,169	\$114,690	\$13,057	-64%	-89%
	16200 Preventive Remediation	\$24,543	\$31,300	\$0	-100%	-100%
	22220 School Library	\$172,110	\$207,873	\$197,220	15%	-5%
	22230 Audiovisual	\$8,666	\$15,419	\$16,279	88%	6%
	22250 Computer Assisted Instruction Services	\$3,542	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$827,728	\$841,092	\$762,575	-8%	-9%
	25820 Textbooks and Repairs	\$71,777	\$53,853	\$38,275	-47%	-29%
	25840 Other Textbook Rental Services	\$392	\$273	\$313	-20%	15%
	26497 Teachers Retirement Fund	\$223,243	\$439,596	\$319,835	43%	-27%
	41100 Transfer Tuition	\$80,500	\$116,120	\$122,319	52%	5%
	41400 Joint Services and Supply	\$123,400	\$2,219,691	\$2,661,060	> 500%	20%
Student Academic Achievement Total		\$7,242,916	\$11,134,798	\$10,953,057	51%	-2%
Student Instructional Support						
	21120 Attendance Services	\$59,044	\$55,301	\$59,445	1%	7%
	21220 Counseling Services	\$165,904	\$206,973	\$197,187	19%	-5%
	21340 Nurse Services	\$31,087	\$42,221	\$67,894	118%	61%
	21390 Other Health Services	\$6,945	\$18,220	\$25,561	268%	40%
	21420 Psychological Testing	\$46,211	\$53,041	\$79,569	72%	50%
	21610 Service Area Direction	\$30,921	\$132,755	\$124,014	301%	-7%
	22120 Instruction & Curriculum Development	\$0	\$7,657	\$0	n/a	-100%
	22130 Instructional Staff Training Services	\$883	\$61,743	\$20,752	> 500%	-66%

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	23110 Service Area Direction	\$18,480	\$16,100	\$16,300	-12%	1%
	23210 Office of the Superintendent	\$195,637	\$330,983	\$371,432	90%	12%
	23290 Other Executive Administrative Services	\$8,275	\$13,625	\$23,196	180%	70%
	26450 Health Services	\$1,013	\$1,054	\$952	-6%	-10%
	26700 Technology Coordinator	\$0	\$0	\$0	n/a	n/a
	26710 Technology Support and Maintenance	\$0	\$127,366	\$103,046	n/a	-19%
Student Instructional Support Total		\$564,399	\$1,067,040	\$1,089,346	93%	2%
Overhead and Operational						
	23150 Legal Services	\$11,779	\$5,895	\$6,975	-41%	18%
	23160 Promotion Expenses	\$3,248	\$3,512	\$3,668	13%	4%
	23230 Staff Relations and Negotiations	\$2,500	\$0	\$5,000	100%	n/a
	25110 Office of the Business Manager	\$54,932	\$80,366	\$90,222	64%	12%
	25270 Property Accounting	\$0	\$6,265	\$2,685	n/a	-57%
	25291 Refund of Revenue	\$2,546	\$1,749	\$3,960	56%	126%
	25295 Bank Service Charge	\$0	\$0	\$1,445	n/a	n/a
	25296 Cash Change	\$1,182	\$1,082	\$1,592	35%	47%
	25299 Other	\$0	\$1,923	\$363	n/a	-81%
	25360 Rent of Buildings & Equipment	\$0	\$654	\$1,334	n/a	104%
	25410 Service Area Direction	\$31,145	\$40,687	\$44,375	42%	9%
	25420 Maintenance of Buildings	\$857,102	\$1,056,460	\$1,111,267	30%	5%
	25430 Maintenance of Grounds	\$108,315	\$99,527	\$88,863	-18%	-11%
	25440 Maintenance of Equipment	\$18,684	\$9,137	\$8,012	-57%	-12%
	25470 Insurance (other than buses)	\$124,327	\$160,978	\$127,227	2%	-21%
	25510 Service Area Direction	\$38,854	\$48,607	\$49,507	27%	2%
	25520 Vehicle Operation	\$187,936	\$273,578	\$278,578	48%	2%
	25540 Vehicle Servicing and Maintenance	\$105,912	\$112,679	\$138,353	31%	23%
	25550 Purchase of School Buses	\$79,648	\$102,385	\$139,314	75%	36%
	25560 Insurance on Buses	\$25,907	\$26,171	\$15,221	-41%	-42%
	25580 Contracted Transportation Services	\$270	\$0	\$1,310	385%	n/a
	25610 Service Area Direction	\$34,118	\$29,788	\$33,424	-2%	12%
	25620 Food Preparation and Dispensing	\$256,087	\$287,707	\$326,497	27%	13%
	25640 Food Purchases	\$231,119	\$283,295	\$334,726	45%	18%
	25940 Settlements	\$0	\$15,500	\$0	n/a	-100%
	26200 Planning, Research, Develop., & Evaluation	\$4,510	\$0	\$0	-100%	n/a
	26495 Official Bonds	\$240	\$268	\$234	-3%	-13%
	32000 Community Recreation	\$0	\$25,968	\$24,493	n/a	-6%
	34000 Athletic Coaches	\$119,320	\$189,192	\$166,253	39%	-12%
	39900 Other Community Services	\$14,891	\$356	\$442	-97%	24%
Overhead and Operational Total		\$2,314,570	\$2,863,729	\$3,005,341	30%	5%
Nonoperational						
	25320 Land Acquisition and Development	\$80,832	\$4,445	\$35,608	-56%	> 500%

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	25330 Professional Services	\$150,076	\$6,195	\$20,700	-86%	234%
	25350 Building Acquisition/Construction/Improvement	\$27,918	\$1,161,844	\$365,437	> 500%	-69%
	25355 Sports Facilities	\$0	\$0	\$34,792	n/a	n/a
	25370 Purchase of Moveable Equipment	\$463	\$189	\$2,163	367%	> 500%
	25380 Purchase of Mobile or Fixed Equipment	\$162,605	\$108,000	\$150,152	-8%	39%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$160,000	\$185,000	n/a	16%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$0	\$21,081	n/a	n/a
	52100 Bonds, INTEREST ON DEBT	\$0	\$100,201	\$80,179	n/a	-20%
	53100 Buildings, LEASE RENTAL	\$430,000	\$0	\$0	-100%	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$31,815	\$761,721	\$969,463	> 500%	27%
Nonoperational Total		\$883,710	\$2,302,595	\$1,864,574	111%	-19%
prorated						
	26491 PERF	\$126,315	\$191,775	\$154,169	22%	-20%
	26492 Social Security	\$597,798	\$730,319	\$704,219	18%	-4%
	26493 Workmen's Compensation	\$41,955	\$61,945	\$56,493	35%	-9%
	26494 Group Insurance	\$502,055	\$1,289,344	\$1,289,182	157%	0%
	26496 Unemployment Compensation	\$1,439	\$1,162	\$8,016	457%	> 500%
	26498 Severance/Early Retirement Pay	\$0	\$437,815	\$396,031	n/a	-10%
prorated Total		\$1,269,561	\$2,712,360	\$2,608,110	105%	-4%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$8,245,398	\$13,250,279	\$12,942,168	57%	-2%	67.2%	66.0%	66.3%
Student Instructional Support	\$645,732	\$1,295,371	\$1,327,084	106%	2%	5.3%	6.5%	6.8%
Overhead and Operational	\$2,500,316	\$3,232,277	\$3,386,602	35%	5%	20.4%	16.1%	17.3%
Nonoperational	\$883,710	\$2,302,595	\$1,864,574	111%	-19%	7.2%	11.5%	9.6%
Grand Total	\$12,275,156	\$20,080,521	\$19,520,428	59%	-3%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	72.4%	72.4%	73.1%